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Westminster (Vt.)
Annual report of the
auditors of the town of
Westminster, Vermont ...

Charles Hitchcock
Westminster Vt

WESTMINSTER

ANNUAL REPORT

OF THE

AUDITORS

OF THE

Town of Westminster

Vermont

FOR THE

Year Ending February 1st

1927

P. H. GOBIE PRESS, INC
PRINTERS - BINDERS
BELLOWS FALLS, VERMONT

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Allen County Public Library
900 Webster Street
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Town Officers for 1926

Moderator
S. H. Minard

Town Clerk and Treasurer
H. E. Partridge

Selectmen
Geo. H. Walker, 1927 W. E. Pierce, 1929
W. S. Taylor, 1928

Overseer of Poor
John P. Holmes

First Constable
H. J. Comstock

Second Constable
J. M. Mandigo

Listers
A. S. Lewis, 1927 J. A. Moore, 1929
H. G. Foster, 1928

Auditors
L. G. Proctor, 1929 Lester A. Williams, 1927
C. B. Torrey, 1928

Town Grand Jurors
Rollo Metcalf G. F. Walker

Town Agent
A. P. Williams

Road Commissioners
C. A. Peck A. C. Barnes

School Directors
Mrs. Carrie Burnett, 1927 F. H. Mark, 1929
M. T. Williams, 1927

Trustees of Campbell Fund
Rollo Metcalf, 1928 W. F. Buxton, 1929
L. A. Miller, 1927

Commissioners of Campbell Fund
H. E. Partridge B. E. Ormsby G. F. Walker

Cemetery Commissioners
Rollo Metcalf, 1929 A. S. Lewis, 1930
John Richmond, 1928 F. R. Chapman, 1931
H. K. Willard, 1927

Trustees of Public Money
John P. Holmes, 1928 F. S. Fenn, 1929
Charles Arnold, 1929

Tree Warden
Geo. B. Hall

GRAND LIST $8,829.88

Tax Assessed

Town Tax,	$ .95
Town Highway Tax,	.35
Town School Tax,	2.00
Special tax to apply towards town debt,	.50
State School Tax,	.10
State Highway Tax,	.05
County Tax,	.02
Total,	$3.97

SELECTMEN'S ORDERS FOR INCIDENTALS

Fall Mt. Electric Co., highway lights,	$	22.50
H. G. Foster, services as lister,		58.60
F. B. Wyman, cutting brush,		3.25
Geo. Davidson, cutting brush,		8.12
Eli Geer, cutting brush,		8.12
Thompson & Thompson, lumber,		2.21
Field & Lawrence, shovels,		6.40
J. L. Hammett Co., chairs for hall, No. Westminster,		261.00
Geo. Davidson, cutting brush,		24.37
Eli Geer, cutting brush,		22.75
John Good, cutting brush,		9.75
Fall Mt. Elec. Co., highway light,		22.50
Geo. Davidson, cutting brush,		16.25
John Good, cutting brush,		16.25
Eli Geer, cutting brush,		16.25
W. E. Pierce, cutting brush,		16.38
Geo. Davidson, cutting brush,		3.25
Eli Geer, cutting brush,		3.25
John Good, cutting brush,		3.25
W. E. Pierce, labor with team, highway,		27.22
Geo. Davidson, cutting brush,		13.00
Eli Geer, cutting brush,		13.00
John Good, cutting brush,		13.00
C. L. Stickney, Agricultural Association Windham County,		38.83
Fall Mt. Elec. Co., highway light,		15.00
Field & Lawrence, merchandise,		10.30
H. G. Foster, services as lister,		6.95
W. E. Pierce, services as selectman,		75.00
Geo. E. Sturtevant, painting town fence,		20.00
Fall Mt. Elec. Co., highway light,		11.25
Thomas Rayt, labor, highway,		9.50

P. A. Green, labor, highway,	$ 2.50
W. D. Bowen, M. D., services as health officer,	149.10
Minnie Rowley, ballot clerk,	6.00
Freeda C. Pember, ballot clerk,	3.00
Jennie Mark, ballot clerk,	6.00
Sylvia Walker, ballot clerk,	6.00
Fred C. Farr, ballot clerk,	6.00
Lillian Bresland, ballot clerk,	6.00
W. E. Pierce, ballot clerk,	3.00
A. S. Powers, ballot clerk,	3.00
J. M. Mandigo, ballot clerk,	3.00
H. W. Leach, putting light on highway,	12.00
F. S. Fuller & Co., tools for road commissioner,	14.50
G. S. Beebe, fighting forest fire,	2.00
A. C. Barnes, cutting brush,	13.00
A. C. Barnes, cutting brush,	5.83
L. T. White, snow plow,	153.15
Ed Benson, cutting brush,	1.65
G. S. Beebe, cutting brush,	4.88
E. O. Martin, cutting brush,	2.10
P. H. Gobie Press, printing,	109.20
Fall Mt. Elec. Co., highway light,	15.00
H. G. Foster, services as auditor,	13.47
L. A. Williams, services as auditor,	24.39
A. S. Lewis, services as lister,	63.72
H. A. Thurber, order books,	8.40
C. B. Torrey, services as auditor,	14.50
Ernest Howard, wheels for road scraper,	25.10
Geo. E. Tenney, flags for Grand Army,	2.75
H. E. Partridge, making grand list,	29.00
Metcalf & Cahalane, merchandise,	4.10
The Tuttle Co., tax books,	2.25
H. A. Thurber, order books,	2.60
The Tuttle Co., record books,	6.17

C. W. Underwood, labor on catch basin,	$	7.50
E. M. Mattson, labor on catch basin,		8.15
H. E. Partridge, 19 men, fighting fire,		28.50
P. H. Gobie Press, printing,		38.00
W. D. Bowen, M. D., reporting contagious diseases,		5.25
Louis Hazen, M. D., reporting contagious diseases,		.25
E. S. Leonard, insurance,		59.14
H. E. Partridge, making tax book,		25.00
G. B. Hall, labor with team on highway,		26.50
C. B. Hilliard, labor on highway,		3.50
J. A. Moore, services as lister,		69.36
P. H. Gobie Press, printing ballots,		11.75
Vermont Newspaper Corp., notice,		4.00
C. W. Underwood, making detour signs,		1.00
H. E. Allen, gravel,		3.20
Bellows Falls Trust Co., interest on notes,		278.18
Vermont Newspaper Corp., advertisement,		4.00
P. H. Gobie Press, printing ballots,		23.13
Geo. Tenney, labor on highway,		3.12
Rollo Metcalf, services at election and painting railings,		12.20
F. S. Harlow, labor on highway,		26.25
H. E. Allen, gravel,		3.50
The Tuttle Co., merchandise for Town Clerk,		3.95
Mary A. Miller, services as tax collector,		178.22
A. S. Lewis, ballot clerk,		6.00
Almira J. Burwell, ballot clerk,		6.00
Mary A. Miller, ballot clerk,		6.00
G. H. Walker, ballot clerk,		3.00
Hugh Houghton, ballot clerk,		3.00
H. J. Comstock, ballot clerk,		3.00
C. B. Torrey, ballot clerk,		3.00

Florence Metcalf, ballot clerk,	$ 3.00
Amy Nelson, ballot clerk,	3.00
Metcalf & Cahalane, merchandise,	14.38
Herbert G. Barber, retainer fee and service,	30.00
Vermont Newspaper Corp., advertisement,	2.00
Everett H. Clark, rebate on taxes,	43.32
Westminster Village Corp., apportion of taxes,	8.28
H. E. Partridge, paid Doctors reporting births and deaths,	11.25
H. E. Partridge, services as Town Clerk (1927),	79.85
H. E. Partridge, services as town clerk, treasurer's fees and cash paid out (1926),	178.90
H. E. Partridge, Doctors reporting communicable diseases,	12.75
Walter Farr, interest on note,	57.50
Francis R. Lane Est., interest on note,	197.73
G. H. Walker, interest on note,	75.00
Campbell Fund, interest on note,	90.00
Cong. Church, Soc., interest on note,	150.00
Francis R. Lane Est., interest on note,	100.00
Lydia E. Banks Est., interest on note,	115.00
H. E. Partridge, services as treasurer,	102.00
A. S. Lewis, services as quadrennial apprasier,	12.00
J. A. Moore, services as quadrennial appraiser,	8.00
G. H. Walker, services as selectman,	75.00
W. S. Taylor, services as selectman,	25.00
	$ 3,748.47

SELECTMEN'S ORDERS FOR STATE AND County Taxes

R. C. Averill, county tax,	$	178.67
Thomas H. Cave, state school tax,		893.37
Thomas H. Cave, state highway tax,		446.68
		$1,518.72

SELECTMEN'S ORDERS FOR BRIDGES AND RAILINGS

G. M. Holden, labor, mill hill bridge,	$	3.25
G. M. Holden, labor, mill hill bridge,		32.76
H. A. Hatch, plank,		78.69
Geo. A. Pierce, labor, mill hill bridge,		62.50
H. A. Hatch, plank and railing,		73.75
H. E. Wyman, drawing plank and repairing sluice,		9.00
C. H. Shepardson, posts,		55.00
A. M. Bragg, repairs bridge, No. Westminster,		2.75
Hoyt Const. Co., plank,		75.00
Thompson & Thompson, lumber,		11.77
The Berger Mfg. Co., culverts,		85.66
Hugh B. Houghton, drawing culverts,		7.00
Penn Metal Co., culvert,		67.20
Louis Smith, painting railings,		6.66
Geo. B. Hall, team and men on sluice,		24.56
C. B. Hilliard, labor on sluice and bridge,		11.55
L. C. Peck, painting railing,		7.50
H. P. Fuller, plank,		22.50
C. B. Hilliard, labor on sluice and bridge,		17.50
G. B. Hall, labor on sluice and bridge,		32.50
Jim Sullivan, labor on Miller bridge,		14.00

A. B. Fisher, labor on Miller bridge,	$	15.00
L. W. Fullam, labor with mixer on Miller bridge,		70.33
John Walker, labor on Miller bridge,		23.83
John Walker, labor on Miller bridge,		3.25
L. G. Converse, labor and bridge plank,		28.50
Robert Fisher, labor on Miller bridge,		10.00
G. B. Hall, labor and teams, Miller bridge,		112.17
H. W. Ellison, labor on Miller bridge,		25.67
Patrons Paint Works, paint for railings,		60.00
O. H. Riley, cement for Miller bridge,		164.85
Harry Gordon, iron rails, Miller bridge,		20.00
John Donahue, labor on Miller bridge,		10.50
C. B. Hilliard, labor on Miller bridge,		21.40
The Berger Mfg. Co., tile,		181.00
C. A. Peck, labor,		5.83
The Berger Mfg. Co., tile,		56.45
G. B. Hall, labor on sluices,		73.50
H. E. Partridge, labor painting railings,		9.00
G. B. Hall, labor on sluices,		16.53
The Berger Mfg. Co., culverts,		57.60
Guy Jennison, drawing posts,		25.03
		$1,691.54

SELECTMEN'S ORDERS FOR WINTER ROADS

W. E. Pierce, plowing walks,	$	20.40
F. W. Bean, plowing roads,		6.20
Richard E. Bradley, labor,		10.65
G. F. Beals, shoveling snow,		1.90
D. M. Thayer, breaking snow roads,		12.00
P. H. Clark, labor,		6.00
L. H. Rhoades, labor,		8.70

C. E. Clark, labor,	$ 9.07
Carlton Stacy, labor,	5.67
Lewis Hitchcock, labor,	.84
H. B. Houghton, labor,	14.00
A. L. Harlow, labor,	8.30
W. S. Taylor, labor,	24.80
E. A. Martin, labor,	8.00
A. C. Barnes, labor,	12.00
Jesse J. Cenate, labor,	23.11
E. E. Bemis, labor,	5.00
Geo. S. Beebe, labor,	6.00
E. H. Stacy, labor,	7.50
E. G. Flanders, labor,	3.50
Treas. Town of Rockingham, use of tractor,	31.25
D. H. Smith, labor,	11.00
Town of Walpole, use of tractor,	73.50
J. A. Moore, labor,	16.00
S. H. Minard, labor,	10.00
Ed. Boutelle, labor,	10.65
C. A. Peck, labor,	21.00
Joe Zilinski, labor,	9.33
Fred Burnor, labor,	10.25
H. P. Fuller, labor,	14.00
H. E. Wyman, labor,	6.00
A. S. Powers, snowing bridges,	18.00
W. W. Cummings, snowing bridges,	3.00
Frank E. Harlow, plowing roads,	20.00
Frank E. Harlow, plowing roads,	56.25
Frank E. Harlow, plowing roads,	26.00
Frank E. Harlow, plowing roads,	52.50
W. H. Barrabee, rolling roads,	8.00
Frank E. Harlow, plowing roads,	222.08
H. P. Fuller, breaking roads,	7.39
James Marshall, labor,	1.40

Martin Poligo, breaking roads,	$ 11.66
L. W. Fullam, rolling roads,	8.00
Clarence Parker, breaking roads,	11.66
	$852.56

SELECTMEN'S ORDERS FOR TOWN HALLS

Fall Mt. Elec. Co., light,	$ 2.25
Fall Mt. Elec. Co., light,	2.27
Fall Mt. Elec. Co., light,	1.66
Fall Mt. Elec. Co., light,	2.57
W. W. Cummings, sawing wood,	3.00
H. E. Partridge, labor putting wood in town hall,	1.80
C. E. Brooks, wood and care of town hall,	21.83
Fall Mt. Elec. Co., light,	1.52
Westminster Aqueduct Soc., water rent,	1.50
H. E. Partridge, care of town hall,	4.05
Westminster Aqueduct Soc., water rent,	1.50
	$43.95

SELECTMEN'S ORDERS FOR DAMAGE DONE BY DOGS

Hugh Goodell, damage to sheep,	$10.00
C. H. Reed, damage to sheep,	36.50
	$46.50

SUMMARY OF SELECTMEN'S ACCOUNT

Orders for Incidentals,	$3,748.47
State and county taxes,	1,518.72

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Bridges and railings,	$	1,691.54
*Winter roads,		852.56
Town halls,		43.95
Dog damage,		46.50
		$7,901.74

Unpaid orders:

Minnie Rowley,	$	6.00
Freeda C. Pember,		3.00
Sylvia Walker,		6.00
Fred Farr,		6.00
W. E. Pierce,		3.00
G. F. Beals,		1.90
H. W. Leach,		12.00
Martin Poligo,		11.66
		$49.56

*The Town of Putney returned $68.35 for plowing Putney roads.

ROAD COMMISSIONERS' REPORT

Orders drawn by C. A. Peck, East Parish

Ralph Jones, labor,	$	17.00
Alfred Mason, labor,		3.00
C. A. Peck, services,		24.00
C. C. Peck, labor and team,		10.75
Howard Hardware Co., supplies,		34.75
C. C. Peck, labor with team,		47.00
C. C. Peck, labor with team,		29.00
C. A. Peck, services,		24.00
Geo. Davidson, labor,		10.50
Fred Martin, labor,		6.00

Ralph Jones, labor,	$	15.00
C. C. Peck, labor with team,		51.00
Ralph Jones, labor,		18.00
C. A. Peck, services,		22.00
Fred Martin, labor,		18.00
Fred Martin, labor,		15.00
Eli Geer, labor,		9.00
C. A. Peck, services,		22.00
C. C. Peck, labor and team,		54.50
Ralph Jones, labor,		15.00
Lewis Smith, labor,		6.00
Fred Martin, labor,		15.00
A. S. Powers, labor and team,		10.25
C. C. Peck, labor and team,		66.00
C. A. Peck, services,		24.00
Fred Martin, labor,		18.00
Robert Fisher, labor,		3.00
C. C. Peck, labor and team,		55.00
C. A. Peck, services,		24.00
Ralph Jones, labor,		18.00
Ralph Jones, labor,		15.00
Eli Geer, labor,		9.00
Geo. Davidson, labor,		10.50
C. C. Peck, labor and team,		61.50
C. A. Peck, services,		24.00
Fred Martin, labor,		18.00
Eli Geer, labor,		21.00
C. C. Peck, labor and team,		44.00
C. A. Peck, services,		20.00
Ralph Jones, labor,		18.00
C. C. Peck, labor and team,		7.00
Geo. Davidson, labor,		12.00
Geo. Davidson, labor,		16.40
C. C. Peck, labor and team,		35.00

Fred Martin, labor,	$	15.00
Ralph Jones, labor,		12.00
Metcalf & Cahalane, tools,		6.53
C. C. Peck, labor and team,		3.50
Fred Martin, labor,		4.50
Eli Geer, labor,		12.00
Fred Martin, labor,		13.00
C. C. Peck, labor and team,		45.50
C. C. Peck, labor and team,		38.50
Fred Martin, labor,		17.87
Herbert Allen, gravel,		17.50
C. C. Peck, labor and team,		22.62
C. A. Peck, services,		10.00
Geo. Davidson, labor,		1.75
Mrs. Howard Parry, gravel,		7.65
Fred Martin, labor,		19.50
Walter B. Smith, labor and team,		2.50
C. A. Peck, services,		4.00
C. C. Peck, labor and team and truck,		8.50
C. C. Peck, labor and team,		14.00
C. A. Peck, services,		17.00
C. C. Peck, truck transportation,		10.00
Geo. Davidson, labor,		14.58
Chas. Wyman, labor,		14.63
Herbert Wyman, labor,		10.89
Mary A. Kimball, turning water,		3.00
		$ 1,342.67
Paid state for Patrol on State Highway,		770.00

Orders Drawn by C. A. Peck, East Parish

Unselected Highway

Fred Martin, labor,	$	16.25
C. A. Peck, services,		20.00
C. C. Peck, labor and team,		35.00
Geo. B. Hall, labor and team,		28.00
Ralph Jones, labor,		16.25
Eli Geer, labor,		16.25
Geo. Davidson, labor,		17.50
C. A. Peck, services,		23.00
C. C. Peck, labor and team,		77.00
Fred Martin, labor,		17.88
Ed. Farr, labor,		17.88
Geo. Davidson, labor,		19.25
C. C. Peck, labor, teams and truck,		56.00
C. C. Peck, labor, teams & truck,		56.00
C. A. Peck, services,		16.00
Eli Geer, labor,		17.88
Fred Martin, labor,		13.00
C. C. Peck, labor, teams and truck,		112.00
C. A. Peck, services,		16.00
Fred Martin, labor,		13.00
Geo. Davidson, labor,		14.00
Ed Farr, labor,		13.00
Henry Saunders, labor,		13.00
Geo. Walker, tile,		28.80
Henry Saunders, labor,		6.50
Ed Farr, labor,		13.00
Lawrence Leach, labor,		3.25
Herbert Allen, gravel,		46.75
Eli Geer, labor,		1.80
Geo. Davidson, labor,		1.95

Lawrence Leach, labor,	$	3.25
Chas. A. Peck, services,		4.00
Geo. Davidson, labor,		14.00
	$	767.44
Geo. Davidson, labor unpaid,		14.00

Orders drawn by C. A. Peck, East Parish

State Highway, Resurfacing

Herbert Bolton, labor,	$	3.25
C. A. Peck, services,		16.00
C. C. Peck, labor and team,		56.00
Geo. Davidson, labor,		14.00
Frank Serrer, labor and team,		28.00
C. C. Peck, labor and team,		70.00
C. A. Peck, services,		20.00
Martin Paligo, labor and team,		28.00
John Trybulski, labor and team,		28.00
Geo. Davidson, labor,		17.50
Chas. Wyman, labor,		13.00
Martin Paligo, labor and team,		24.50
Chas. A. Peck, services,		14.00
C. C. Peck, labor and team,		49.00
Herbert Wyman, labor,		6.50
Herbert Wyman, labor,		13.00
John Trybulski, labor and team,		24.50
Geo. Davidson, labor,		12.25
Herbert Wyman, labor,		11.38
Chas. Wyman, labor,		11.38
Chas. Wyman, labor,		16.25
Frank Serrer, labor and team,		35.00

Frank Serrer, gravel,	$	56.25
Frank Serrer, labor and team,		21.00
	$	588.76

Orders drawn by C. A. Barnes, West Parish

Town Roads

W. B. Lund, with team at $7.00 a day,	$	28.00
Frank Williams, labor,		9.00
H. E. Palmer, labor,		7.35
Lewis Hitchcock, labor,		10.00
A. C. Barnes, labor,		37.30
Ed. Boutelle, labor,		3.00
R. E. Bradley, labor,		21.41
W. B. Lund, with team at $7.00 a day,		24.00
Fred Kerr, turning water,		1.00
Frank Williams, labor,		15.00
S. H. Minard, with team at $7.00 a day and labor,		43.00
A. C. Barnes, labor,		41.00
Ed. Boutelle, labor,		18.00
A. C. Barnes, labor,		10.15
Lewis Hitchcock, labor,		1.50
A. C. Barnes, labor and two men and two teams at $6.50 a day,		34.40
Ed. Boutelle, labor,		3.25
George Smith, labor,		3.00
A. C. Barnes, labor with team,		12.45
A. C. Barnes, labor, men and team,		27.00
Ed. Benson, labor,		5.00
B. J. Houghton, gravel,		2.25

E. E. Dow, road filling,	$	.45
George W. Smith, labor,		3.25
Phil Clark, labor,		3.25
J. H. Wright, labor,		3.25
Robert Benson, labor,		3.25
Mason Kimball, road filling,		.45
E. O. Martin, labor,		2.34
Clarence Gleason, labor,		2.34
C. H. Robinson, drawing stone for culvert,		.75
A. C. Barnes, labor and team,		15.95
A. C. Barnes, labor and team,		7.00
Ed. Benson, labor,		1.44
E. O. Martin, labor,		1.44
Clarence Gleason, labor,		2.53
W. F. Buxton, with team,		7.00
S. H. Minard, team and housing scraper,		6.00
George Smith, labor,		6.50
A. C. Barnes, labor and $1.00 paid for sharpening drills,		9.00
Joseph Clark, gravel,		1.05
Chas. Brooks, labor,		2.75
F. S. Fuller & Co., dynamite, caps and fuse,		2.54
	$	439.59
Unpaid orders:		
Mason Kimball,	$	.45
Chas. Brooks,		2.75
	$	3.20
Paid State for Patrol on State Highway,		560.00

UNSELECTED HIGHWAY

Orders drawn by A. C. Barnes, West Parish

Lewis Hitchcock, labor,	$	1.80
Ed. Boutelle, labor,		18.05
Frank Williams, labor,		13.00
Ed. Benson, labor,		9.75
W. B. Lund, with team at $7.00 a day,		26.45
S. H. Minard, labor and man and team at $7.00 a day,		40.00
A. C. Barnes, labor and two men and two teams at $6.50 a day,		89.46
E. O. Martin, man and team at $7.00 a day,		28.00
H. W. Barnes, man and team at $7.00 a day,		28.00
Frank Williams, labor,		8.13
W. B. Lund, with team at $7.00 a day,		7.35
Ed. Boutelle, labor,		16.75
Lewis Hitchcock, labor,		12.50
E. E. French, labor,		3.25
E. E. French, labor,		3.25
A. C. Barnes, labor and two men and two teams at $6.50 a day,		97.42
Ed. Boutelle, labor,		16.25
Lewis Hitchcock, labor,		3.25
E. E. French, labor,		6.50
Ed. Benson, labor,		16.25
W. B. Lund, with team at $7.00 a day,		28.00
Phil Clark, labor,		13.00
George Smith, labor,		6.50
E. E. French, labor,		3.25
A. C. Barnes, labor and two men and two teams at $6.50 a day,		68.00
E. O. Martin, with team at $7.00 a day,		35.00

Fred Harlow, driving H. W. Barnes' team,	$	31.50
H. W. Barnes, team,		10.50
W. B. Lund, with team at $7.00 a day,		14.00
Ed. Benson, labor,		6.50
Ed. Boutelle, labor,		6.50
S. H. Minard, labor and man and team at $7.00 a day,		65.00
F. S. Fuller & Co., dynamite, caps and fuse,		4.05
F. B. Hannum, gravel,		39.20
L. F. White, sharpening drills,		.75
S. H. Minard, cash paid L. F. White for sharpening drills,		.50
B. J. Houghton, gravel,		4.50
Clifford Ormsby, labor,		3.00
A. C. Barnes, labor and team,		18.88
Town of Westminster, two culverts,		36.26
	$	840.30

STATE ROAD, RESURFACING

Orders drawn by A. C. Barnes, West Parish

Ed. Benson, labor,	$	10.00
A. C. Barnes, labor and two men and two teams at $6.50 a day,		50.00
Ed. Benson, labor,		8.60
Phil Clark, labor,		18.60
Geo. Smith, labor,		17.50
Phil Clark, labor,		10.47
Ed. Benson, labor,		10.47
Geo. Smith, labor,		7.75
A. C. Barnes, labor and two men and two teams at $6.50 a day,		126.42

Ed. Benson, labor,	$	14.63
Phil Clark, labor,		16.25
Geo. Smith, labor,		17.50
E. O. Martin, with team at $7.00 a day,		28.00
Clarence Gleason, labor,		1.44
Ed. Benson, labor,		12.64
Phil Clark, labor,		12.64
Geo. Smith, labor,		10.50
E. O. Martin, with team, at $7.00 a day,		20.22
A. C. Barnes, labor and two men and two teams at $6.50 a day,		99.98
Geo. Smith, labor,		3.50
A. C. Barnes, two men and two teams at $6.50 a day,		13.00
Joseph Clark, gravel,		58.20
Ed. Benson, labor,		3.25
Phil Clark, labor,		6.50
E. O. Martin, with team,		4.65
	$	582.71

Hugh B. Houghton 1925 Road Account

Chas. Minard, old order paid,	$	7.50
H. W. Godell, old order unpaid,		4.70

RESURFACING ON STATE ROAD

Orders drawn by C. B. Hilliard

Frank Harlow, trucking,	$	235.50
Geo. E. Tenney, labor,		21.00
Herbert Allen, gravel,		31.40
Geo. E. Tenney, labor,		21.00

Frank Harlow, trucking,	$ 250.50
Herbert Allen, gravel,	33.40
Geo. Tenney, labor,	19.25
Frank Harlow, trucking,	224.25
G. B. Hall, cleaning pit,	38.50
Herbert Allen, gravel,	29.90
Frank Harlow, trucking,	57.00
C. B. Hilliard, services,	74.00
Geo. Tenney, labor,	4.08
Herbert Allen, gravel,	7.60
	$ 1,047.38

STATE ROAD CONSTRUCTION

Orders by J. S. Burnett and W. E. Pierce

Chas. W. Wyman, labor,	$ 18.59
Joe O'Neil, labor,	5.41
W. E. Pierce,	40.05
J. S. Burnett,	73.05
Robert Davidson, labor,	16.25
Kendall Beam, labor,	18.41
Ernest Beam, labor,	16.25
Don Rice, labor,	18.41
Fred Steele, labor,	5.41
W. E. Pierce, labor and team,	42.00
Fred Steele, labor,	19.50
Don Rice, labor,	19.50
John Goode, labor,	13.26
J. S. Burnett, services and teams,	72.00
Frank Wyman, labor,	9.75
Ernest Beam, labor,	19.50
Chas. Wyman, labor,	19.50

Kendall Beam, labor,	$	19.32
Joe O'Neil, labor,		19.50
Robert Davidson, labor,		19.50
W. E. Pierce, labor with team,		35.00
Herbert Wyman, labor,		16.25
J. S. Burnett, services and team,		60.00
Don. Rice, labor,		16.25
Robert Davidson, labor,		16.25
Cedric Reynolds, labor,		16.25
Toni Grokiewicz, labor,		3.25
P. M. Wooley, labor,		9.75
Francis Henry,		1.44
Frank Beam, labor,		13.00
Chas. Wyman, labor,		16.25
Ernest Beam, labor,		16.25
Kendall Beam, labor,		14.80
J. S. Burnett, services and team,		43.00
John Goode, labor,		6.50
Francis Henry, labor,		6.50
P. M. Wooley, labor,		19.50
Cedric Reynolds, labor,		19.50
Herbert Wyman, labor,		18.11
Fred Wyman, labor,		18.00
Frank Wyman, labor,		19.14
Kendall Beam, labor,		19.50
Ernest Beam, labor,		19.14
W. E. Pierce, labor and team,		42.00
J. S. Burnett, services and team,		29.00
Don Rice, labor,		19.50
Charles Wyman, labor,		19.50
Robert Davidson, labor,		19.50
John Goode, labor,		19.50
Ernest Beam, labor,		2.00
Frank Wyman, labor,		3.00

Fred Wyman, labor,	$	18.00
Francis Henry, labor,		19.50
John Goode, labor,		19.50
Don Rice, labor,		19.50
Ernest Beam, labor,		17.50
James Steele, labor,		4.75
Frank Wyman, labor,		16.50
Steward Morse, labor,		19.50
Herberd Wyman, labor,		14.36
Robert Davidson, labor,		18.05
W. E. Pierce, labor and team,		35.00
J. S. Burnett, services and team,		75.11
Kendall Beam, labor,		19.50
Frank Wyman, labor,		14.25
Kendall Beam, labor,		16.25
P. M. Wooley, labor,		16.25
Chas. Wyman, labor,		19.50
Francis Henry, labor,		16.25
W. E. Pierce, labor and team,		35.00
Fred Wyman, labor,		15.00
J. S. Burnett, services and teams,		65.00
Ernest Howard, pipe,		140.80
Ernest Beam, labor,		12.64
Don Rice, labor,		16.25
Wm. Steele, labor,		4.69
Frank Wyman, labor,		2.00
Cedric Reynolds, labor,		19.50
John Goode, labor,		16.25
Arnold Fish, labor,		4.69
Ernest Beam, labor,		14.80
Ernest Beam, labor,		1.44
J. S. Burnett, services and team,		40.22
A. M. Bragg, tile and cement,		327.44
Chas. Wyman, labor,		14.80

Frank Wyman, labor,	$	1.66
John Goode, labor,		14.80
Steward Morse, labor,		14.80
Frank Wyman, labor,		12.08
Don Rice, labor,		14.80
Herbert Wyman, labor,		.54
Geo. B. Allbee Co., labor,		39.94
Fred Steele, labor,		4.69
Francis Henry, labor,		14.80
Robert Mark, labor,		4.69
P. M. Wooley, labor,		16.25
Chas. Wyman, labor,		13.00
James Steel, labor,		1.44
Douglas Newton, labor,		4.69
Frank Wyman, labor,		2.00
C. E. Rice, gravel,		63.50
Ed. Flanders, lumber,		3.50
Howard Hardware Co., supplies,		22.94
Steward Morse, labor,		16.25
Herbert Allen, gravel,		4.55
Alfred Fish, supplies,		7.25
Steward Morse, labor,		19.50
H. K. Brown, lumber and supplies,		1.46
Franklin Newton, supplies,		14.37
Ernest Howard, supplies,		60.00
		$2,546.08

PATROL ON STATE HIGHWAY

Amount paid for patrol on state highways, $1,330.00
Balance paid by the State.

SUMMARY OF ROAD ACCOUNT

Amount available for Roads:	
From town tax of 35c,	$ 3,090.46
Appropriation from General Fund,	500.00
Cash from State (Construction),	1,000.00
Cash from State (Highway tax),	823.25
Cash from State (Auto maintenance),	1,479.23
Cash from State for unselected highways,	1,607.89
Cash from State for 75 ft. plank,	2.63
Transferred from General Account,	739.62
Total amount available,	$ 9,243.08
Orders drawn by:	
C. A. Peck, East Parish town roads,	$ 1,342.67
C. A. Peck, unselected highways,	767.44
C. A. Peck, resurfacing,	588.76
State Patrol East Parish,	770.00
A. C. Barnes, West Parish town roads,	439.59
A. C. Barnes, unselected highways,	840.30
A. C. Barnes, resurfacing,	582.71
State Patrol West Parish,	560.00
C. B. Hilliard, resurfacing,	1,047.38
J. S. Burnett and W. E. Pierce, No. West.	2,546.08
Total amount expended,	$ 9,484.93
C. A. Peck, amount available,	$ 3,416.51
Amount expended,	3,468.87
A. C. Barnes, amount available,	2,453.16
Amount expended,	2,419.40
J. S. Burnett and W. E. Pierce, amount available,	2,325.88
Amount expended,	2,546.08

C. B. Hilliard, amount available,	$ 1,047.38
Amount expended,	1,047.38

OVERSEER OF THE POOR

Orders drawn by J. P. Holmes

Gagnon Family:	
Dr. Mousley, medical attention,	$ 3.80
Hanover Hospital,	27.13
Wallace Groves, undertaker,	90.00
John Richmond, sexton,	5.00
Barton Store, goods,	14.85
John T. Connors, goods,	86.85
George Pierce, wood,	22.00
C. H. Shepardson, wood,	30.00
F. B. Spicer, rent,	36.00
Bellows Falls Drug Co,	1.35
Green Co., wood,	7.00
	$ 323.98
John Murry:	
Vt. State School, clothing,	$ 28.97
Jennie Henry:	
Vt. State School, clothing,	$ 22.75
Rena Morris:	
Vt. State School, clothing,	$ 24.99
Mrs. Blanchard:	
Mrs. H. E. Knight, board at $5.00 per week,	$ 270.00
Barton Store, goods,	5.57
Goodnow, Jewett & Bishop, goods,	4.00
	$ 279.57

Dorothy Nutting:		
Mrs. Geo. Holden, board 4 weeks,		$ 20.00
Katherine Wilcox:		
Department Public Welfare,		$ 15.41
Mrs. Ella Fairbrother:		
Rockingham Hospital,		$ 94.50
Dr. Liston,		42.00
Town of Rockingham, goods,		86.00
		$ 222.50
Mrs. Sylvia Payne:		
Mrs. Walter Smith, nursing and medicine,		$ 126.00
Mr. Wilmont:		
Mrs. Rowley, board,		$ 162.00
Dr. Mousley, medical attention,		11.80
		$ 173.80
John P. Holmes:		
Services as overseer,		$ 30.00
Telephone, stamps and aid for tramps,		6.45
Total amount expended,		$ 36.45
Received from Town of Londonderry:		$ 1,274.42
Sylvia Payne account,	$126.00	
Received from Mrs. Spaulding Estate,	24.00	
Received from Mrs. Spaulding Estate,	11.38	
		161.38
Net amount expended,		$ 1,113.04

Unpaid orders:

Dr. Mousley,	$ 3.80
Dr. Mousley,	11.80
Green Box Shop,	7.00
C. H. Shepherdson,	10.00

CEMETERY COMMISSIONERS REPORT ON GENERAL FUNDS

RECEIPTS

Transferred from private funds,	$ 115.20
Transferred from Willard funds,	19.00
Cash of J. P. Holmes, interest on private funds,	61.36
Transferred from General fund to balance,	18.76
	$ 214.32

DISBURSEMENTS

Lewis Jeffrey,	$ 11.02
J. C. Richmond,	11.02
J. C. Richmond,	12.43
G. A. Randall,	3.60
J. C. Richmond,	19.75
J. C. Richmond,	156.50
	$ 214.32

Orders on Private Funds, West Parish

C. E. Brooks, for 1925,	$ 93.60
C. E. Brooks, for 1926,	81.34
F. R. Chapman,	12.80
E. E. Bemis,	5.00
	$ 192.74

Cemetery Funds, East Parish

Name of Fund	Amt. of Fund	Available for use 1927
Eveline R. Fairbrother,	$ 5.00	$ .20
Willard Fund,	1,000.00	54.33
French Monument,	50.00	2.00
Hills-Waldo Fund,	25.00	1.00
Lane Fund,	100.00	4.00
Chipman Fund,	100.00	4.00
Thompson Fund,	50.00	2.00
Wiley Fund,	100.00	4.00
John S. Fish,	100.00	4.00
Emma S. Keach Fund,	100.00	4.00
John McNeil Fund,	100.00	4.00
Geo. Foster Fund,	200.00	8.00
Joel Holton Fund,	100.00	4.00
Martha M. Peck Fund,	100.00	4.00
Hattie L. Keach Fund,	100.00	4.00
David H. Wright Fund,	100.00	4.00
Benj. F. Aldrich Fund,	$ 200.00	$ 8.00
Ed. A. Holton Fund,	125.00	5.00
Elizabeth F. Campbell Fund,	100.00	4.00
Thomas Ashwell Fund,	100.00	4.00
Silas F. Sanderson Fund,	100.00	4.00
Addie S. Leonard Fund,	75.00	3.00
Banks-Miller-Pierce,	100.00	4.00
Farr-Mason Fund,	100.00	4.00
James May Fund,	100.00	4.00
Johnson Fund,	100.00	4.00
Richardson & Underwood,	$ 100.00	$ 4.00
Delia Perkins Fund,	100.00	4.00
Lucius Richardson,	150.00	6.00

Name of Fund	Amt. Fund	Available for use 1927
Mary B. Farr Fund,	$ 100.00	$ 4.00
Total available,		$ 115.20

Cemetery Funds, West Parish

Military Fund,	$ 65.00	$ 53.61
Henry Goodhue,	50.00	4.94
Laura Stevens,	10.00	*6.14
Field Fund,	100.00	39.11
Wilcox Fund,	2,000.00	163.92
Geo. M. Clark,	40.00	*.78
Delia R. Hall,	150.00	32.16
Total,		$ 286.82

*Overdrawn

Funds in Hands of Trustees of Public Money

Stephen M. Nutting Fund,	$ 100.00
Daniel C. Wright Fund,	100.00
Geo. C. Wright Fund,	50.00
Edna Wright Holmes Fund,	100.00
A. B. Dascomb Fund,	100.00
Rollin W. Ranny Fund,	100.00
Robert D. Farr Fund,	100.00
Daniel Kellogg Fund,	100.00
John May Fund,	50.00

The above funds are invested in U. S. Liberty Bonds.

H. F. Sampson Fund,	100.00
Julia E. Syman Fund,	100.00
William P. Gage Fund,	100.00

Harriett F. Moulton Fund,	$ 100.00
Stephen M. Nutting Fund,	100.00

The above funds were invested in New England Tel. & Tel. bonds which have been sold and funds deposited in the Bellows Falls Savings Institution.

Funds added during the year:

Smith-Ball Fund,	$ 100.00
Francis B. Judd Fund,	100.00
Anna O. Phelps Fund,	100.00
Ida W. Whitney Fund,	100.00
John Ellis Fund,	100.00
David A. Hills Fund.	25.00

The above are held in the Bellows Falls Savings Institution.

Albert Harlow Fund,	$ 20.00

In Bellows Falls Savings Institution.

CAMPBELL FUND

Balance in Treasury, Feb. 1, 1926,	$ 43.39
Cash from L. A. Miller, interest,	90.00
Cash from Rollo Metcalf, interest,	302.96
	$ 436.35
In hands of Bert Ormsby,	7.85
	$ 444.20
Expended by Bert Ormsby,	$ 67.85
Expended by H. E. Partridge,	169.95
Expended by G. F. Walker,	50.00
Balance on hand,	156.40
	$ 444.20

DOG ACCOUNT

By cash for dog licenses,		$ 375.80
Hugh Goodell, damage to sheep,	$ 10.00	
C. H. Reed, damage to sheep,	36.50	
		46.50
Transferred to General Account,		$ 329.30

REPORT OF SCHOOL DIRECTORS

To the Taxpayers and Citizens of the town of Westminster, we submit our report as required by law:

As the Clerk closes the books at the end of this fiscal year the Board is gratified that the expenditures for the maintenance of the schools have come as closely as possible to the amount estimated in the budget.

The repair bill this year has not been large. The water pipe at North Westminster connecting the Dividing House and the School House has been replaced where necessary and lowered to sufficient depth to prevent freezing. This winter, for the first time in several years, there has been a continuous, adequate supply of water at the School House.

At Brookside a new chimney was laid, the lighting improved, and some minor repairs made. As Brookside is the coldest school room in town it will be necessary that more repairs be made, including the laying of a new floor.

At Westminster Village the toilets are inadequate, unsanitary and unsightly. New flush closets, within the building are included in this year's repair budget.

It is evident that the time is coming when a third room

will be necessary at Westminster village to relieve the crowded condition.

Should the South Valley school continue, the lighting should be improved and a passage built from the school room to the toilets.

A word here as to the situation at Westminster West may enlighten the uninformed.

Two schools a mile apart, each registering six pupils have been maintained until the beginning of the winter term. Three of these pupils are of about equal walking distance from each school house.

The Board has felt it unwise to maintain both schools and for the past two years two of the Selectmen have thought the Board extravagant and wasteful in keeping both schools open.

The parents of the pupils attending these schools not being able to decide which school to close, the matter came back to the Board for decision and the Village School was closed in spite of the fact that the building was recently repaired and in excellent condition and the building at South Valley in only fair condition.

The Board feels justified in its decision because the majority of parents whose children attend South Valley wished to retain their school. A case of four to two, there being but two parents whose children attend the Village school; because there will be more pupils to attend South Valley this coming year and there are no prospects at the Village; and because the transportation of three pupils over a more direct route is more desirable than the transportation of six pupils over a complicated route. It is to be regretted that the better building is not being used.

The schools have been extremely fortunate this year in having a music teacher of exceptional ability and ambition Marked progress has been made in all the schools.

There are complaints from various quarters concerning the high cost of education and the Board is urged to cut expenses and ask for a lower tax. If those persons will add the three unalterable items of Salaries, Tuition and Transportation they will have a sum of $16,912, just $747 less than the sum available from the school tax paid by the town. From that sum and the State aid must come all other items, heat, janitors, repairs, books, supplies, etc.

The people of Westminster can have just the kind and quality of schools they vote to have but they cannot maintain the present quality of schools at any less cost than the tax the Board recommends.

The estimated Budget for the following year is as follows:

Teachers' salaries,	$ 9,000.00
Superintendent's salary,	735.00
Directors,	130.00
Janitor service,	600.00
Text books,	500.00
Supplies,	650.00
Furniture,	50.00
Repairs,	1,500.00
Water, fuel and lights,	950.00
Transportation,	2,500.00
Elementary tuition,	550.00
Advanced tuition,	4,500.00
Insurance and miscellaneous,	180.00
	$ 21,845.00

Tax recommended $2.15.

CAROLINE M. BURNETT,
MARGUERITE T. WILLIAMS, } Directors
F. H. MARK,

The School Board received the money for the past year as follows:

State Treasurer:	
Supt. Salary,	$ 423.10
Adv. tuition,	763.42
Transportation,	527.22
Trained teachers,	936.00
Current expenses,	40.42
Brookside School,	16.00
Westminster Street School,	20.55
School Director, furniture,	2.00
School Director, barge,	25.00
Town tax,	17,659.76
	$20,413.47

Teachers' Salaries

Gladys E. Fuller,	$ 900.00
Ruth Morrison,	425.00
Madeline Fenn,	425.00
Grace E. Turner,	425.00
Carolyn Richardson,	401.37
Elizabeth Sullivan,	826.33
Ethel E. Wing,	826.33
Helena Maloney,	340.00
Gertrude Stoddard,	377.74
Ellen Miller,	300.00
Erminie Hewett,	333.30
Emily Wilder,	500.00
Corinne Lake,	422.18
Dorothea Humphreys,	448.59
Orry Lawrence,	374.00
Blanche Allen,	418.00

Sylvia Walker,	$ 12.00
Marjorie Lawrence,	6.00
Mrs. E. Brown,	6.00
Katherine Gallagher,	380.00
Grace Chamberlin,	340.00
Katherine Houlihan,	448.59
Hazel Sharkey,	100.00
	$ 9,035.43

State rebate $936.
Supt. Salary:

C. L. Erwin,	740.28

State rebate $423.10

School Directors

R. H. Ranney,	$ 10.00
Marguerite T. Williams,	73.39
Caroline S. Burnett,	33.90
Frank H. Mark,	10.80
	$ 128.09

Janitors' Services

Ethel Wing,	$ 18.00
W. K. Church,	212.00
C. E. Brooks,	57.50
Carl Underwood,	52.25
Gladys Fuller,	67.50
Blanche Allen,	10.50
John Williams,	18.00
Mrs. Lena Fisher,	3.00
Miss Orry Lawrence,	21.00

Louis Hitchcock,	$ 23.00
G. S. Beebe,	2.75
K. R. Beebe,	15.00
Katherine Houlihan,	15.00
Grace Chamberlin,	32.00
Mrs. J. Trybulski,	3.00
Edgar Ellis,	12.00
Mrs. M. Rowley,	30.00
J. O. Codding,	3.00
H. C. Allen,	3.00
Hollis Rhoades,	1.50
Grace Turner,	32.00
Helena Maloney,	8.50
	$ 640.50

Text Books

Rand McNally Co.,	$ 10.25
Ed. Babb & Co.,	17.13
Ginn & Co.,	44.49
Warwick & York,	5.57
D. C. Heath & Co.,	69.76
John Church Co.,	1.90
Am. Book Co.,	8.55
Hall & McCreary,	5.40
Baker & Taylor,	16.61
Am. Viewpoint Soc.,	72.55
Educational Music Bureau,	1.99
	$ 254.20

Supplies

Gobie Press,	$ 8.35
Hall & McCreary,	2.25

Metcalf & Cahalane,	$	25.10
Brazil's Music Shop,		40.25
Emily Wilder,		2.30
Ethel Wing,		5.07
J. L. Hammett Co.,		58.82
Carl Lischer Co.,		15.84
S. H. Richards,		3.90
Bellows Falls Paper Co.,		52.51
Ginn & Co.,		61.78
John C. Winston Co.,		1.58
Harry Houston Co.,		4.89
Milton Bradley Co.,		25.69
Wainwright & Rugg,		1.43
Educational M. Bureau,		11.06
Hodgdon & Shaw,		20.50
Howard Hardware Co.,		11.95
Model Press,		5.50
Kaustine Co.,		6.00
F. R. Chapman,		5.05
Ed. Babb & Co.,		122.09
Franklin Newton,		12.79
	$	504.70

School Furniture

Town of Rockingham,	$	25.00
J. L. Hammett Co.,		22.31
	$	47.31

Repairs

Howard Hardware Co.,	$	1.55
Barnard Bros.,		1.00
Frank Harlow,		5.50

Chas. J. Murphy,	$ 4.30
Louis Hitchcock,	14.00
R. H. Ranney,	8.52
Metcalf & Cahalane,	18.71
O. H. Riley,	15.94
Carl Underwood,	130.00
F. S. Fuller Co.,	36.47
A. M. Bragg,	25.50
W. W. Hall,	450.00
Geo. B. Allbee Co.,	106.49
H. K. Brown,	14.82
H. C. Allen,	58.40
Otto Exner,	22.60
Fall Mt. Elec. Co.,	25.34
John Burnett, cash paid out	58.54
Robert Mark,	53.81
D. Newton,	37.56
Arnold Fish,	34.31
Fred Steele,	86.31
William Steele,	86.31
Harry Fish,	68.25
J. O'Neil,	84.50
	$ 1,448.73

Water, Fuel & Lights

F. R. Chapman,	$ 104.58
Fred C. Wright,	119.75
Jerry Keefe & Son,	283.23
Carl Smith,	227.50
W. E. Pierce,	30.00
O. L. Martin,	7.00
W. A. Dunham,	74.00
A. E. Ramsey,	20.00

West Street School,	4.00
W. W. Cummings,	15.00
Westminster Aqueduct,	15.00
Harlan Barnes,	38.00
R. D. Taylor,	4.00
Williams Bros.,	5.00
Fall Mt. Elec. Co.,	7.60
	$ 954.66

Transportation

Edwin Nowers,	$ 119.00
Mrs. Guy Roberts,	211.50
Marguerite T. Williams,	134.75
Willis Braley,	226.00
Fred Vaine,	165.00
Mrs. Howard Barry,	185.60
C. S. Beebe,	360.00
L. H. Rhoades,	66.00
Myrtle Ashwell,	344.00
James Wilcox,	228.00
Howard Fenn,	235.00
	$ 2,274.85

State Rebate $527.22.

Elementary Instruction

Town of Athens,	$ 40.00
Town of Putney,	120.00
Town of Rockingham,	375.00
	$ 535.00

Advanced Instruction

Town of Rockingham,	$ 3,203.00
Brattleboro High School,	233.36
Vermont Academy,	320.00
Northfield Seminary,	80.00
Springfield High School,	37.50
Walpole High School,	995.00
Kimball Union,	200.00
	$ 5,068.86

State rebate $763.42

Insurance and Miscellaneous

R. H. Ranney,	$ 15.85
E. L. Walker Ins. Agency,	46.75
G. F. Walker,	5.40
Mae Brown , Census,	6.15
Town Rockingham,	13.59
Harry Comstock,	5.50
F. H. Mark,	15.82
Geo. Wood,	1.00
C. S. Burnett,	14.08
M. T. Williams,	46.97
Ross Garage,	8.00
	$ 179.11

Summary

Teacher's salariess,	$ 9,035.43
Supt. salary,	740.28
School Directors' services,	128.09
Janitor,	640.50
Text books,	254.20

Supplies,	$ 504.70
Furniture,	47.31
Repairs,	1,448.73
Water, fuel and lights,	954.66
Transportation,	2,274.85
Elementary tuition,	535.00
Advanced tuition,	5,068.86
Insurance & Miscellaneous,	179.11
	$21,811.72

North Westminster School,	$ 4,725.69
Westminster Street,	4,002.50
Pine Banks,	1,347.00
Sand Hill,	1,064.95
Westminster West,	1,285.87
Brookside,	1,499.27
South Valley,	976.29
Transportation to Putney	211.50

Elementary instruction, Rockingham, $535.
Elementary instruction within town, $12,988.49.
No. pupils enrolled 220.
Average estimate cost per pupil $59.04.
Advanced instruction, $5,068.86.
No. High School pupils enrolled 53.
Maximum cost per pupil, $80.

Unpaid orders:

W. K. Church,	$ 75.00
Chas. E. Brooks,	26.00
Gobie Press,	1.10
C. Gallagher,	80.00
C. Lake,	88.88
M. Ashwell,	40.00

Vt. Academy,	$ 160.00
Willis Braley,	100.00
M. T. Williams,	16.99
C. S. Burnett,	15.17
F. H. Mark,	26.62
W. E. Pierce,	30.00
Unpaid last year paid this year:	
Ethel Wing,	$ 88.80
Helena Maloney,	80.00

The interest bearing demands against the town are as follows:

Walton H. Farr, note,	$ 1,150.00
Francis R. Lane Est., note,	3,954.50
George H. Walker, note,	1,500.00
Lydia E. Banks, note,	2,300.00
Campbell Fund, note,	1,800.00
Cong. Ch. note,	3,000.00
Francis R. Lane Est., note,	2,000.00
Bellows Falls Trust Co.,	7,000.00
	$ 22,704.50

TREASURER'S REPORT

Receipts

Balance in hands of Treasurer, Feb. 1, 1926,	$ 1,809.34
Cash from Mary A. Miller, delinquent taxes 1921,	13.15
Cash from Mary A. Miller, delinquent taxes 1923,	1.05
Cash from Mary A. Miller, delinquent taxes 1924,	223.64
Cash from Mary A. Miller, delinquent taxes 1925,	1,337.19
Cash from Mary A. Miller, delinquent taxes 1926,	791.43
Cash from Mary A. Miller, taxes collected 1926,	30,404.90

Cash from Mary A Miller, taxes collected not on book,	$ 339.34
Cash from L. A. Miller, Campbell Fund,	90.00
Cash from Rollo Metcalf, Campbell Fund,	302.96
Cash from Town of Putney, for plowing roads,	68.35
Cash from Bellows Falls Trust Co., on notes,	19,000.00
Cash from H. E. Partridge, for paint,	12.00
Cash from H. E. Partridge, dog licenses,	375.80
Cash from J. P. Holmes, refunds on overseer's account,	161.38
Cash from J. P. Holmes, interest on private funds,	61.36
Cash from Geo. H. Walker, for tile,	28.80
Cash from W. S. Taylor, for culverts,	41.16
Cash from School Directors, furniture sold,	2.00
Cash from School Directors, barge sold,	25.00
Cash from Brookside school,	16.00
Cash from Westminster St. school,	20.55
Cash from State Treas., school fund,	2,690.16
Cash from State Treasurer, highway	4,913.00
	$ 62,728.56

Disbursements

Highway orders:	
Hugh B. Houghton, last year's order,	$ 7.50
Chas. A. Peck,	3,468.87
A. C. Barnes,	2,419.40
C. B. Hilliard,	1,047.38
W. E. Pierce & John Burnett,	2,546.08
Selectmen's orders,	7,852.18
School Dept. orders,	21,320.84
Overseer's orders,	1,241.82
Cemetery orders, general funds,	214.32

Cemetery orders, private funds,	$ 192.74
Campbell Fund orders,	279.95
Bellows Falls Savings Inst., notes,	4,000.00
Bellows Falls Trust Co., notes,	12,000.00
Interest on notes,	299.44
	$ 56,890.52
Balance in hands of Treas, Feb, 1, 1927.	5,838.04
	$ 62,728.56

AUDITORS' REPORT

The Auditors have examined the books and accounts of the various Town Officers and report the financial condition of the town as follows:

Liabilities

Due on demand notes at 5%,	$ 22,704.50
Interest available on Cemetery Funds,	402.02
Unpaid orders,	763.82
State School tax,	882.99
State Highway tax,	441.49
County tax,	176.59
Trust Funds held by Town,	6,295.00
Campbell Fund,	156.40
	$ 31,832.81

Assets

Cash in Treasury, Feb. 1, 1927,	$ 5,838.04
Due on delinquent tax book 1922,	16.49
Due on delinquent tax book 1923,	20.60
Due on delinquent tax book 1924,	227.20

Due on delinquent tax book 1925,	$ 507.30
Due on delinquent tax book 1926,	2,365.12
Balance against the Town, Feb. 1, 1927,	22,858.06
	$ 31,832.81

Balance against the Town, Feb. 1, 1926,	$ 23,933.08
Balance against the Town, Feb. 1, 1927,	22,858.06
Decrease of indebtedness,	$ 1,075.02

L. A. WILLIAMS
C. B. TORREY, } Auditors
L. G. PROCTOR,

ABATEMENT OF TAXES 1927

List of 1923:	
John Stone, poll tax,	$ 3.45
Byron Parry, poll tax,	3.45
	$ 6.90
On Tax bill 1925:	
Arthur Field, poll tax,	$ 3.46
Fred Harlow, poll tax,	3.46
Nellie Harlow, poll tax,	3.46
Mabel Holden, poll tax,	3.46
Margaret Shredder, poll tax,	3.46
Milton Parry, poll tax,	3.46
Margaret Parry, poll tax,	3.46
Carl Unwin, poll tax,	3.46
Mrs. Carl Unwin, poll tax,	3.46
Harold P. Wood, poll tax,	3.46
	$ 34.60

On List of 1926:

William Abbott, error on list,	$	3.97
Ralph & Waldo Bresland, error on list,		3.97
L. C. Buntlin, poll tax,		3.97
Inez Buntlin, poll tax,		3.97
Mabel Colburn, error on list,		53.58
A. C. Campbell, error on list,		3.58
Ethel E. Davis, error on list,		3.97
Ed. Gleason, poll tax,		3.97
Jessie Judd, error on list,		3.97
Donald Metcalf, poll tax,		3.97
J. L. Ormsby, old soldier,		19.85
Freda Pierce, poll error		3.97
Mrs. Helen Quimby, poll tax,		3.97
Walter Reed, poll tax,		3.97
Carl Unwin and wife, poll taxes,		7.94
Effie Brown, poll tax,		3.97
Fred Farr, error on list,		14.29
Maud Manchester, poll tax,		3.97
	$	150.85
Total taxes abated,	$	192.35

Rebated on Everett H. Clarke taxes:

On list of 1924,	$	14.59
On list of 1925,		13.29
On list of 1926,		15.44
	$	43.32

Abatement of taxes 1926

Should have been printed in last year's report.

Tax list of 1922:

Arthur Beauregard, poll tax,	$	3.30

Tax list of 1923:		
Chester Demerse, poll tax,	$	3.45
Dwight Dodge, poll tax,		3.45
	$	6.90
Tax list of 1924:		
Annie L. French, poll tax,		3.80
Horace French, poll tax,		3.80
Elizabeth Novak, poll tax,		3.80
Peter Pickul, poll tax,		3.80
Anna Pickul, poll tax,		3.80
Seth Premo, poll tax,		3.80
John Wayland, poll tax,		3.80
Evelyn Wayland, poll tax,		3.80
Mrs. Sadie Whitcomb, poll tax,		3.80
	$	34.20
Tax list of 1925:		
Ellen T. Ashwell, error on list,	$	34.60
Almira J. Burwell, over 70,		3.46
Ezekiel Bosworth, error on list,		2.60
A. C. Campbell, error on list,		3.12
Nellie E. E. Davis, poll error,		3.46
Jessie Judd, error,		3.46
Emery Jones, error on list (old soldier),		27.68
Hector H. Mason, poll tax,		3.46
Madge Mason, poll tax,		3.46
Ned Matthews, poll tax (over 70),		3.46
Mary Murray, poll tax, (name on twice),		3.46
Helen J. Reid, poll tax, (under 21),		3.46
Thelma Shaw, poll tax (under 21),		3.46
Charles Smith & wife, real estate (name on twice),		3.46
Jennie Tousaint, poll tax, (under 21),		3.46
Raymond Vinning, poll tax,		3.46

Harvey Wood, poll tax, (over 70),	$	3.46
John Walker, poll tax (over 70),		3.46
Nelson E. Whitney, error (deceased),		3.46
	$	119.90
Total taxes abated,	$	164.30
Less one rebate, Chester Demerse (1923),		3.45
	$	160.85

MARRIAGES IN TOWN OF WESTMINSTER FOR 1926

1926

Jan.	6	Henry Joseph Saunders to Eva Hutchinson.
Feb.	28	Guy Elwin Jones to Edith May Metcalf.
Aug.	11	Harry Clyde Whiting to Doris Mary Chapman.
Aug.	18	Hartley Dennett to Margaret Everett Chase.
Oct.	17	Harold S. Shattuck to Alice Janette Barber.
Dec.	18	Carl Y. Huntoon to Gerda C. Rapp.

Deaths in Westminster 1926

			Y	M	D
†Jan.	2	Oscar P. Fullam,	62	11	2
	3	Angeline Crawford Stone,	91	7	20
*	23	Frances B. Judd,	79	9	16
Feb.	8	James Artemas Ellis,		2	14
*	16	Ernest R. Smith,	52	11	15
	6	Dell Laura Knapp,	73	9	21
†Mar.	11	Fred Homer Atwood,	63	11	13
‡	19	Bessie E. Putnam,	30		
	28	Elizabeth Rice,	78	5	10

Apr.	24	Marshiline Middleton,	63	2	17
	29	Sophia Baraby,	89	4	4
May	16	Gertrude Peters Fenn,	71	5	17
June	24	Clara Nelson,	70	10	28
July	14	Ernest Jewett Higgins,	62	5	24
	16	Frank M. Rugg,	54	9	1
	26	Ella Frances Bigelow,	77	9	7
Aug.	3	Mary E. Woodburn,	74		
	17	Ellan A. Harlow,	85	11	26
Sept.	7	Mary Clark Ranney,	80	1	23
	25	Lydia E. Banks,	80	1	
Oct.	25	Oliver Lawrence,	71	2	4
Nov.	13	Gladys Josephine Alexander,	10	2	22
*	17	Carrie J. Chaffee,	58		
	19	John Lyman Rice,	49	9	22
	25	Zigmunt Paligo,	8	1	23
Dec.	27	Infant Chaffee,			4

*Died in Rockingham. †Died in Springfield. ‡Died in Keene.

BIRTHS IN WESTMINSTER IN 1926

Name of Child	Date of Birth	Name of Father	Name of Mother
Bernedette T:	Jan. 4, 1926	George Landers	Catherine A. Pierce
Frederick Bell.	Jan. 15, 1926	Alfred J. Mason	Mary E. Nowers
*Ralph Goodhue	Jan. 19, 1926	Paul G. Harlow	Sarah Louise Wright
Gordon Arthur	Jan. 27, 1926	Ernest E. Bemis	Lucy Thurber
Patricia Mary	Feb. 23, 1926	Hartwell E. Palmer	Nellie V. Howard
†Raymond Lloyd	March 9, 1926	Treffle J. Russell	Leah Eva Blenchette
Walter Harold	March 16, 1926	Percy W. Muzzey	Eunice S. Smith
†John Lamb	March 22, 1926	Samuel H. Richards	Maud L. Lamb
*Frances Edwin	March 22, 1926	Edwin W. Nowers	Marion E. Ashwell
*Dorothy Mae	March 24, 1926	Alberta C. Barnes	Mable Nichols
Elizabeth Charlotte	March 26, 1926	James Wilcox	Helen Ruth Leach
*Vera Allen	April 19, 1926	Patrick Connors	Bessie A. Potter
Sterlen Stewart	April 28, 1926	Henry Saunders	Ever Irene Woods
‡James Joseph	May 6, 1926	James J. Henry	Sarah J. Robinson
*Lois Mary	May 21, 1926	Raymond Davidson	Helen Tray
*Frank Douglass	May 23, 1926	Alfred T. Fish	Lena Seaver
Kenneth Gordon	May 27, 1926	Ralph E. Gould	Alice M. Smith
Helen Irene	June 8, 1926	Gideon Toussaint	Jennie Hansman
Amy Louise	June 26, 1926	George Holden	Mable A. Bacon
*Carlton Richardson	June 26, 1926	Charles Clifford Peck	Ethylind Louise Richardson
Harold Joseph	July 3, 1926	John Carroll	Agnes Walker
‡George Albert	July 7, 1926	George C. Shaughnessey	Anna M. Fitzgerald
†Daniel David	July 23, 1926	Jonathan Daniel Taylor	Edna Theresa Gibson
Minnie Ella	July 27, 1926	Homer L. Peck	Minnie Morehead
†John Lawrence	Aug. 4, 1926	Ralph O. Barber	Julia M. Slattery
†John Kenneth	Aug. 27, 1926	James F. Slattery	Tessie M. Grey
Robert Clarence	Aug. 29, 1926	Clarence Mandigo	Beatrice Parker
Edna Rae	Oct. 12, 1926	Edward H. Shattuck	Marion Cowley
Taresa	Dec. 5, 1926	Michael Narkiewvey	Tadwirga Menkowska
Shirley Elaine	Nov. 4, 1926	Albert E. Rowell	Rita M. R. St. Lawrence
Baby Chaffee	Dec. 23, 1926	M. W. Chaffee	Elsie I. Fish
**Elliot Richmond	Dec. 19, 1926	Carl W. Brown	Gladys Richmond
†Evelyn T. Dowlin	Dec. 19, 1926	Harold Dowlin	Katherine Keenan

*Born in Rockingham. †Live in Rockingham. ‡Live out of State. **Live in Guilford, Vt.

Look Mother

REPORT OF HEALTH OFFICER

In making my Annual Report I am sorry to say that we have had more communicable diseases than before in a long time, but so far as I know we have had no deaths and with the cooperation of the Selectmen and School Board we have been able to hold the more serious diseases in check. It was deemed advisable to close the schools in Westminster for a week on account of Scarlet Fever and Diphtheria. Cultures from the throats of the children were taken and sent to the State Laboratory. at Burlington and only one carrier was found. Antitoxin was given to those who were directly exposed, and we don't believe a single case developed from direct exposure from those who had the disease. As near as we can tell, the number of communicable diseases up to Feb. 1, 1927 were as follows:

Diphtheria 4, Scarlet Fever 4, Measles 39, Whooping Cough 18, Chicken Pox 19, German Measles 26, Mumps 13. It us hard to get the exact number as cases come down in the same family after they are quarantined and are not reported.

We have not made a regular inspection of all the schools. I have visited the schools several times at the request of the School Board.

Several complaints have come to me during the past year about open cess pools and drains. The State Board still have one under investigation that has not been cleaned up, but sincerely hope something may be done before hot weather comes this year.

I still recommend that the repair work with the children's teeth, infected tonsils, adenoids, and defective eyes and conditions which accompany them, should receive prompt attention and am always ready to assist the School Board and teachers in any way possible.

W. D. Bowen, M. D.,
Town Health Officer.

SUPERINTENDENT'S REPORT

To the Board of School Directors and Citizens of the Town of Westminster:

In accordance with the law I hereby submit my seventh annual report as Superintendent of Schools.

The class room conditions under which the children in the Town of Westminster are working are satisfactory in regard to light and ventilation except in the South Valley School. The expenditure of a relatively small amount of money would make this school building equally satisfactory with the rest. The removal of the dry toilets at Westminster Street and installation of proper flush toilets in the school building is a feasible project which should be undertaken at once. Other improvement highly desirable would include a hardwood floor at Brookside and improved toilet conditions at Brookside and South Valley. All such improvements for the comfort and welfare of the children are an investment of highest importance to the town.

To supplement improved health conditions in the school room, the town should provide physical inspection of all school children by some competent agency duly authorized to perform such service. The examinations made by the nurse from the Vermont Tuberculosis Association during the fall term reveal the following:

20% of the children are 10% or more underweight.
Over 60% have defects that need attention.
50% of defects are in teeth.
25% of defects, in tonsils.
8% of defects, in eyes.

Respectfully submitted,

C. L. ERWIN,
Superintendent of Schools.

Warning for Town Meeting 1927

The legal voters of the Town of Westminster are hereby notified and warned to meet at the Town Hall in Westminster East Parish on Tuesday, March 1, 1927 at 10 o'clock A. M., to act upon the following articles, viz:

ARTICLE I. To elect a moderator.

ART. II. To act upon the report of the Auditors.

ART. III. To see if the Town will empower and authorize its Selectmen to appoint one or two Road Commissioners.

ART. IV. To elect a Town Clerk and all other officers required by law to be elected at the annual meeting.

ART. V. To elect a Trustee of the Campbell Fund for three years.

ART. VI. To elect a Commissioners of the Campbell Fund.

ART. VII. To elect a Cemetery Commissioner for five years.

ART. VIII. To elect one or more Trustees of Public Money.

ART. IX. To see if the Town will vote to appropriate money for the maintenance of its public schools, if so how much?

ART. X. To see if the Town will vote to pay the full amount of tuition for scholars now attending high schools or academy and those who may attend high schools or academy without the Town for the present year and provide means therefor.

ART. XI. To see if the Town will vote to have medical inspection of schools.

ART. XII. To see if the Town school district will authorize the school directors to sell and convey the Rocky Hill school house and its interest, if any, in the land connected therewith which may be outside the limits of the highway.

ART. XIII. To see if the Town will vote a sum of money for the upkeep of the cemeteries.

ART. XIV. To see if the town will authorize the selectmen to sell and convey the hearse house and land connected therewith which belongs to the Town in the East Parish of Westminster.

ART. XV. To raise money to pay the indebtedness of the Town, support the poor, repairs of highway and bridges, and other expenses of the Town.

ART. XVI. To see if the Town will vote to raise a sum of money in addition to the zmount now required by law to take advantage of the State Aid Law for permanent highways and if so, how much?

ART. XVII. To see what method and time the Town will adopt to collect its taxes.

ART. XVIII. To see if the Town will authorize and instruct its Selectmen and Treasurer to borrow money, if necessary, for its current expenses prior to the collection of its taxes.

ART. XIX. To transact any other business proper to be brought before said Meeting.

W. E. PIERCE,
GEORGE H. WALKER,
W. S. TAYLOR,
} Selectmen of Westminster

Westminster, Vt., February 12, 1927.

ECKMAN
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